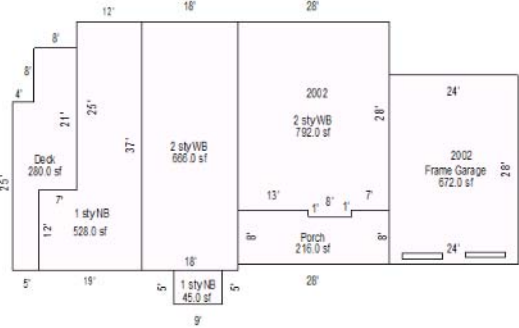


Owner JOHN Q. DOE Mail Addr 12345 ANYWHERE DR ANYPLACE, MD 21111-1111	Property Use Residential Occupancy Owner Occupied Valued By Value Method MD Value	Map/Gr/Par/Sec/Bl/Lt 220000 /0023 /0260 / / /A Field Sequence Number 01234-022-00-00 Neighborhood 8010077.22 BPRUC	Legal Description 4.13 ACRES PAR A 12345 ANYWHERE DR MARYLAND ACRES	<table><tr><th colspan="3">VALUE SUMMARY FULL CASH VALUE</th></tr><tr><td></td><td>Prior</td><td>Current</td></tr><tr><td>Total Land</td><td>116,300</td><td>96,300</td></tr><tr><td>Total Improvements</td><td>348,600</td><td>253,300</td></tr><tr><td>Total Value</td><td>464,900</td><td>349,600</td></tr><tr><td>Preferential Land</td><td>0</td><td>0</td></tr><tr><td>Curtilage</td><td>464,900</td><td>349,600</td></tr></table> <table><tr><th colspan="2">SALES DATA</th></tr><tr><td>Sale Date</td><td>Sale Price</td></tr><tr><td>08/01/1980</td><td>49500</td></tr></table> <table><tr><th colspan="2">BUILDING NOTES</th></tr><tr><td colspan="2"></td></tr></table>	VALUE SUMMARY FULL CASH VALUE				Prior	Current	Total Land	116,300	96,300	Total Improvements	348,600	253,300	Total Value	464,900	349,600	Preferential Land	0	0	Curtilage	464,900	349,600	SALES DATA		Sale Date	Sale Price	08/01/1980	49500	BUILDING NOTES																																																																																																															
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Explanation of the Residential Worksheet*

Owner and Property Description

Owner and individual property information is provided. (i.e. current property owner, mailing address and individual account identifiers)

Dwelling Data

The major sections of the dwelling are identified which are used to determine the replacement cost value. (i.e. story type, quality of construction, square footage by section and heated area)

Dwelling Characteristics

These are additional descriptive characteristics for the primary dwelling.

Depreciation and Adjustments

Type and amount of depreciation is identified. If no description is listed, the depreciation is physical in nature. Index adjustments to the primary improvement are listed for neighborhood (Market Value Index, MVI), county, quality of construction (i.e. low, economy, below average, average, above average, good, very good, excellent, superior) and individual structure (i.e. frame, brick, stone, etc).

Land Data

The categories of land that apply to the property (i.e. primary, secondary, tertiary) and valuation units of measure (i.e. front feet, depth, square feet, and acreage) are listed. Land influences and adjustments can be identified for land. Land value is shown and an over-ride value can be identified. The over-ride value can be used to show the Property Tax Assessment Appeal Board or Maryland Tax Court value changes.

Parcel Notes

This area is used to record pertinent information about the property.

Property Characteristics

This area is used to identify items such as public or private sewer system.

Center Page Sketch Area

This area of the worksheet is dedicated to show a detailed sketch of the primary structure for an account. All worksheets do not currently have a sketch. The agency is working toward adding a sketch for all residential properties.

Outbuilding Data

Structures other than the main dwelling are listed and identified by description, year built, length and width, number of units, quality of construction, price condition, value and an override value if required.

Dwelling Value And Value Per Square Feet Of Heated Area

The main dwelling value and dollar value per square foot is shown.

Value Summary Full Cash Value

The land, improvements, total value, preferential land value, curtilage value** is listed for the prior and current valuation.

Sales Data

Sales date and price are recorded.

* This is a new worksheet for 2012 (Group 3) and 2013 (Group 1) residential property. Property valued in 2014(Group 2) will be converted to the new worksheet by January 2014. All residential worksheets will be converted by January 2014.

** For assessment and tax credit purposes, “curtilage” will be defined to include the homesite that has been established according to departmental standards and the residence thereon. Other improvements reasonably expected to be used in support of the dwelling house by its occupants are also included within the curtilage.

State Department of Assessments & Taxation

Dwelling cost valuation method in AAVS (MD Value method):

$$\begin{aligned} & (\text{Constant Rate of dwelling style} \\ & \quad + \\ & (\text{Dwelling Area \#1} * \text{Sq. Ft. Rate of area type}) \\ & \quad + \\ & (\text{Dwelling Area \#2} * \text{Sq. Ft. Rate of area type}) \\ & \quad + \\ & (\text{Dwelling Area \#3} * \text{Sq. Ft. Rate of area type}) \\ & \quad + \\ & (\text{Any additional dwelling areas} * \text{Sq. Ft. Rate of area type})) \\ & (\text{Exterior Wall Adjustment \#1} + \text{Ext. Wall Adj. \#2} + \text{Ext. Wall Adj. \#3, etc.}) \\ & \quad * \\ & \text{Townhouse Adjustment (if necessary)} \\ & \quad = \\ & \text{Dwelling Adjusted Base Value} \\ & \quad + \\ & (\text{Porch Area} * \text{Sq. Ft. Rate of area type}) \text{ (plus any additional porches)} \\ & \quad + \\ & (\text{Garage Area} * \text{Sq. Ft. Rate of area type}) \text{ (plus any additional garage areas)} \\ & \quad + \\ & (\text{Area of any other attached items} * \text{Sq. Ft. Rate of area type}) \\ & \quad + \\ & \text{Structural Element Charges (Bathrooms, fireplaces, A/C, etc.)} \\ & \quad = \\ & \text{Total Base Value} * \text{Quality Index} * \text{County Index} \\ & \quad = \\ & \text{Replacement Cost New (RCN)} * (100\% - (\text{Depreciation Rate} + \text{Obsolescence Rate})) \\ & \quad * \\ & \text{Neighborhood Adjustment (AKA Market Value Index or MVI)} \\ & \quad = \\ & \text{Dwelling Value} \\ & \quad + \\ & \text{Extra Feature Values (AKA Accessory Structures)} \\ & \quad + \\ & \text{Land Value} \\ & \quad = \\ & \text{Total Property Value} \end{aligned}$$

DWELLING BASE RATES

	1 STORY			1 1/2 STORY		2 STORY		2 1/2 STORY		3 STORY		4 STORY	
	NO BSMT	BSMT	Split Foyer	NO BSMT	BSMT	NO BSMT	BSMT	NO BSMT	BSMT	NO BSMT	BSMT	NO BSMT	BSMT
STANDARD DWELLING - CONSTANT	31760	35570	35570	34700	37750	37890	40960	41380	44440	45185	48220	49340	52320
STANDARD DWELLING - SQ. FT. RATE	79	89.25	104.4	75.75	85.5	72.5	81.9	69.45	78.45	66.55	75.15	63.75	72

EXTERIOR WALL ADJUSTMENTS

ADJ

FRAME ADJUSTMENT	1
BRICK ADJUSTMENT	1.13
STONE ADJUSTMENT	1.25
1/2 BRICK & FRAME ADJUSTMENT	1.07
1/2 STONE & FRAME ADJUSTMENT	1.13

COUNTY INDEX

ALLEGANY	0.9
ANNE ARUNDEL	1.11
BALTIMORE CITY	1.1
BALTIMORE COUNTY	1.1
CALVERT	1.06
CAROLINE	1.01
CARROLL	1.01
CECIL	1.01
CHARLES	1.06
DORCHESTER	1.01
FREDERICK	1.01
GARRETT	0.9
HARFORD	1.1
HOWARD	1.1
KENT	1.01
MONTGOMERY	1.13
PRINCE GEORGE'S	1.13
QUEEN ANNE'S	1.01
SAINT MARY'S	1.06
SOMERSET	1.01
TALBOT	1.01
WASHINGTON	1.01
WICOMICO	1.01
WORCESTER	1.01

QUALITY INDEX ADJUSTMENT

Index Value = 1.17			
Base Quality = 4			
	Quality	Power	Index
1	LOW	-3	0.62
2	ECONOMY	-2	0.73
3	BELOW AVG	-1	0.85
4	AVERAGE	0	1
5	ABOVE AVG	1	1.17
6	GOOD	2	1.37
7	VERY GOOD	3	1.6
8	EXCELLENT	4	1.87
9	SUPERIOR	5	2.19

MOBILE HOMES

Quality	Sq. Ft. Rate
1	25.11
2	28.35
3	45.36
4	51.84

TOWNHOUSE ADJUSTMENTS

END UNIT	0.97
CENTER UNIT	0.93

STRUCTURAL ELEMENT RATES

FIELD	Category Name	Code	Average
ROOF COVER	Comp Shingle	29	0.00
	Built-Up	34	0.00
	Tile	31	4.75
	Metal	33	2.50
	Slate	30	5.25
	Combination	35	0.00
DORMERS	Individual	DRI	1100.00
	Linear Foot	DRL	230.00
HEAT TYPE	Hot Air	40	0.00
	Hot Water Baseboard	41	2.05
	Heat Pump	42	0.00
	Hot Water Radiator	43	0.00
	Electric	44	0.00
	Solar	45	0.00
	Space Heater	46	-1.85
	None	79	0.00
AIR COND.	Combined System	47	2.70
	Separate System	48	5.20
FULL BATHS		BT	5000.00
HALF BATHS		HB	2840.00
PORCHES	Deck	F60	16.20
	Deck w/roof	F61	31.15
	Porch - no roof	F62	17.40
	1 Story Open	F63	32.35
	2 Story Open	F64	48.55
	3 Story Open	F65	64.75
	Enclosed Porch	F66	67.10
	Concrete Patio	F67	7.75
	Conc. Patio w/roof	F68	22.70
	Brick Patio	F69	11.25
	Brick Patio w/roof	F70	26.35
	Stone Patio	F71	16.45
	Stone Patio w/roof	F72	31.40
	Enclosed Patio	F91	53.65
FIREPLACES	1 Story Frame	51	4170.00
	1 Story Brick	52	4850.00
	1 Story Stone	88	5385.00
	2 Story Frame	53	4845.00
	2 Story Brick	54	5935.00
	2 Story Stone	89	6585.00
	3 Story Frame	55	5720.00
	3 Story Brick	56	7000.00
	3 Story Stone	90	7770.00
	1 Story Same Chimney	57	2570.00
	2 Story Same Chimney	58	3145.00
	3 Story Same Chimney	59	3145.00
	1 Story Gas	84	3600.00
	2 Story Gas	85	3860.00
	3 Story Gas	86	4090.00
	Direct-vented gas	87	3250.00
BASEMENT ROOMS	Basement Room	BSR	6270.00
	Basement Bedroom	BSB	4600.00
	Finished Basement	BSF	35.25

FIELD	Category Name	Code	Average
TRIM	Brick	TRB	16.65
	Stone	TRS	24.60
ATTACHED GARAGE	Frame	F73	27.90
	Brick	F74	35.45
	Stone	F75	39.70
	Built-in	F76	-53.20
	Basement	F77	6.60
	Carport	F78	19.15
MISC. FEATURES	Extra Kitchen	KTE	5435.00
	Kitchen Sink	KTS	725.00
	Lavatory	LAV	850.00
	Water Closet	WC	875.00
	Bath Tub	BTB	1350.00
	Shower Stall	SHR	1215.00
	Laundry Tub	LTB	830.00
	Water Heater	WTH	1950.00
	Sauna	9	4900.00
	Whirlpool	10	2680.00
	Spa - Fiberglass	11	3975.00
	Spa - Concrete	12	5050.00
	Hot Tub	13	2620.00
	Wet Bar	14	1340.00
	Storage Over	15	4.85
	Room Over	RMO	59.25
	Basement Under	17	13.80
	Open Breezeway	F18	24.90
	Enclosed Breezeway	F19	60.05
	Loft/Balcony	22	24.05
	Walkout Basement	23	3500.00
	Attached Greenhouse	F24	53.05
	Attached Storage	F25	11.55
	Cathedral Ceiling	26	12.50
	Attic Room	38	22.00
	Unfinished Area	93	-35.50
	Elevators	92	19980.00

EXTRA FEATURE RATES

FIELD	Category Name	Cat. #	Average
DETACHED GARAGES	Frame	33	38.70
	Frame w/Storage Over	34	40.22
	Frame w/Room Over	35	82.07
	Brick	36	46.76
	Brick w/Storage Over	37	48.28
	Brick w/Room Over	38	91.17
	Stone	39	51.60
	Stone w/Storage Over	40	53.12
	Stone w/Room Over	41	96.50
	Carport	42	24.50
	Room Over	46	41.76
	Full Bath	47	3547.00
	Half Bath	48	1636.00
	Kitchen	49	3305.00
FARM BUILDINGS	Pole Shed	21	7.62
	Stable	22	11.57
	Barn	23	9.24
	Dairy Barn	24	23.22
	Swine Barn	25	10.19
	Milking Parlor	26	24.38
	Poultry House	27	5.46
	Corn Crib	28	8.43
	Corn Bin	29	6.45
	Silo	30	20.96
	Agr. Greenhouse	31	14.50
	Tobacco Barn	32	10.57
	Grain Tank	43	1.63
	Machine Shed	44	11.00
	Horse Barn	45	20.96
PIERS	4' Wide Pier	10	112.46
	5' Wide Pier	11	115.21
	6' Wide Pier	12	118.02
	8' Wide Pier	13	127.31
	Pier w/Water	14	8.21
	Pier w/Electric	15	5.47
	Pier w/Water & Electric	16	13.70
	Pier Addition	17	4.58
	Boat House	18	25.60
	Piles	19	281.00
MISCELLANEOUS ACCESSORY STRUCTURES	Vinyl Pool	1	23.70
	Concrete Pool	2	39.50
	Pool Enclosure	3	18.32
	Bathhouse	4	28.21
	Tennis Court - Concrete	5	5.21
	Tennis Court - Asphalt	6	3.08
	Tennis Court Lights	7	5071.00
	Res. Greenhouse	8	36.83
	Gazebo	9	24.75
	Shed	20	9.17

Dwelling cost valuation method in AAVS (MD Value method): See example Property Record Card (PRC)

(Constant Rate of dwelling style	40,960	2 Story with Basement dwelling
+	+	
(Dwelling Area #1 * Sq. Ft. Rate of area type)	238,820	2 story with Basement - 2,916 sq.ft. * 81.90
+	+	
(Dwelling Area #2 * Sq. Ft. Rate of area type)	45,267	1 story no Basement - 573 sq.ft. * 79.00
*	*	
(Exterior Wall Adjustment #1 + Ext. Wall Adj. #2)	1.0325	75% Siding & 25% Brick - (1.00 * 0.75)+(1.13*0.25)
*		
Townhouse Adjustment (if necessary)	N/A	Example dwelling is not a townhouse
=	=	
Dwelling Adjusted Base Value	335,611	(40,960 + 238,820 + 45,267) * 1.0325
+	+	
(Porch Area * Sq. Ft. Rate of area type)	11,523	1 Story open Porch (216 sq.ft.*32.35) & Deck (280 sq.ft*16.20)
+	+	
(Garage Area * Sq. Ft. Rate of area type)	18,748	Frame Attached Garage (672 sq.ft * 27.90)
+	+	
Structural Element Charges (Bathrooms, fireplaces, A/C, etc.)	30,982	2 Full Bathroom (5,000), 1 Half Bathroom (2,840),
=	=	& A/C (3,489 sq.ft.* 5.20)
Total Base Value	396,864	335,611 + 11,523 + 18,748 + 30,982
*	*	
Quality Index	1.17	Above Average Quality
*	*	
County Index	1.01	Washington County Index
=	=	
Replacement Cost New (RCN)	468,974	396,864 * 1.17 * 1.01
*	*	
(100% - (Depreciation Rate + Obsolescence Rate))	0.750	20% Depreciation and 5% Obsolescence (100% - 25%)
*	*	
Neighborhood Adjustment (AKA Market Value Index or MVI)	0.70	Market Adjustment for this dwelling model in this neighborhood
=	=	
Dwelling Value	246,211	
+	+	
Extra Feature Values (AKA Accessory Structures)	6,511	Vinyl Pool - 544 sq.ft., Average Quality, 50% depreciation,
+	+	located in Washington County (county adjustment of 1.01)
Land Value	96,300	See Example PRC
=	=	
Total Property Value	349,000	246,211 + 6,511 + 96,300 = 349,022